

- **Attach supporting documents**
- **Read instructions**

Name	Social Security Number or Federal Employer Identification Number		
Address			
City	State	Zip Code	

**Note: Enter one invoice per line. Original invoice(s) must be provided with refund claim.**

[illegible][illegible]

**Refund requests will be processed immediately upon receipt. Invoices, which must accompany your request, will be returned to you. Questions regarding the refund of tax may be directed to the Sales & Withholding Taxes Section at 701-328-3470 or [salestax@state.nd.us](mailto:salestax@state.nd.us).**

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Phone Number

**Contact:** Phone: (701)328-3470  
E-mail: [salestax@state.nd.us](mailto:salestax@state.nd.us)  
web site: [www.nd.gov/tax](http://www.nd.gov/tax)

# Instructions for Claim for Overpayment of City or County Sales Tax

**WHO MAY FILE.** Any person who has made a taxable purchase of tangible personal property from one of the following cities or counties in excess of the stated local tax cap. For purchases occurring on or after October 1, 2005, a retailer has a requirement to collect applicable city and county sales and use tax without regard to any cap on purchases provided by city or county ordinance, resolution, or charter. However, a taxpayer is eligible for refund from the State Tax Commissioner for the difference between the amount of the city and county sales and use taxes paid, and the amount that would have been due by application of the cap provided by the city or county ordinance, resolution or charter. (N.D.C.C. § 57-01-02.1(5))

**Local Tax Caps:** (Cap applies to each individual purchase (invoice) unless otherwise specified.)

\$25.00 Cap			\$37.50 Cap	\$43.75 Cap	\$50.00 Cap	\$25.00 Cap on any one single item
Aneta	Harvey	Northwood	Cavalier	Grand Forks	Bottineau	Medora
Ashley	Hatton	Oakes	Dickinson		Hannaford	
Beach	Hazelton	Page	Fargo		Hillsboro	
Belfield	Hazen	Park River	Valley City		Jamestown	
Berthold	Hettinger	Pembina			Mayville	
Beulah	Hoople	Powers Lake			Minot	
Bismarck	Hope	Reeder			Portland	
Bowman	Kenmare	Regent			Williston	
Buffalo	Killdeer	Richardton				
Cando	Kulm	Rolette				
Carrington	LaMoure	Rolla				
Carson	Langdon	Rugby				
Casselton	Larimore	Scranton				
Cooperstown	Lidgerwood	St. John				
Crosby	Linton	Stanley				
Devils Lake	Lisbon	Steele				
Drayton	Maddock	Strasburg				
Dunseith	Mandan	Tioga				
Edgeley	McClusky	Tower City				
Edinburg	McVie	Towner				
Elgin	Michigan	Turtle Lake				
Ellendale	Milnor	Velva				
Enderlin	Mohall	Wahpeton				
Finley	Mott	Walhalla				
Fort Ransom	Munich	Washburn				
Garrison	Napoleon	Watford City				
Grafton	Nespe	West Fargo				
Grenora	New England	Wilton				
Halliday	New Leipzig	Wimbledon				
Hankinson	New Rockford	Wishek				

\*\* Minot - in excess of \$2,500 taxable purchases per day.

\$25.00 Cap
Steele County
Walsh County

## EXAMPLE:

Customer purchases furniture from ABC Furniture Store, located in Bismarck, ND. The selling price for the furniture as follows: \$3,000 for living room furniture, \$3,000 for bedroom set, and \$100 delivery charge. Total taxable purchase price - \$6,100.

Point of Sale:	Bismarck	Taxable Sales Amount:	\$ 6,100
Invoice Date:	10/1/2005	State sales tax (5%)	\$ 305
Invoice Number:	ZZ12345	Bismarck city sales tax (1%)	61
Seller:	ABC Furniture Store	Total Tax Paid	\$ 366

Calculation of City Tax refund:	Bismarck city sales tax paid	\$ 61
	Less: Bismarck city sales tax Cap	- 25
	City Sales Tax Refund	\$ 36

**WHEN TO FILE:** A claim for refund of city or county sales and use tax may be filed within three years from date of purchase occurring on or after October 1, 2005.

**WHERE TO FILE:** A claim for refund must be filed with the North Dakota Office of State Tax Commissioner, Sales and Withholding Taxes, 600 East Boulevard Ave. Dept. 127, Bismarck, ND 58505-0599.

**DOCUMENTATION REQUIRED:** The claim for refund must include the appropriate original invoices to support the claim. The invoice should provide an invoice date, invoice number, seller name and address, items or materials purchased, purchase price of items or materials purchased, and amount of city and/or county sales and use tax paid. (Original invoices will be returned to the customer following claims review by the Office of State Tax Commissioner.) Failure to submit the original invoice or invoices will result in returning the claim with a request for additional information, which will delay the refund process.